



## ***School Construction: Caesar Rodney School District***

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**What Was Performed?** An Examination of the Caesar Rodney School District's Schedule of Construction Projects for Fiscal Year Ended June 30, 2019, was performed.

**Why This Engagement?** School construction examination engagements are performed to determine compliance with *Delaware Code*, the *State of Delaware Department of Education School Construction Technical Assistance Manual*, and the *State of Delaware Budget and Accounting Policy Manual*. This engagement was performed in accordance with 29 Del. C. §7526 and examines Bond Bill construction project expenditures incurred by the school district.

**What Was Found?** It is my pleasure to report this engagement contained an unmodified opinion.<sup>1</sup> In addition, our examination includes three findings required to be reported under *Government Auditing Standards*:

- The district erroneously omitted \$1,801,073 in prior year expenditures from the Schedule of Construction Projects. This error has been corrected, and the Schedule is presented correctly in this report.
- The district did not have Supervisor of Facilities Management approval on one of 13 purchase orders tested. That purchase order was for \$3,676,287.
- Four of 13 purchase orders tested were missing contract numbers. Those four purchase orders totaled \$11,503,473.

The School Construction: Caesar Rodney School District engagement report can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen McGuinness at [Kathleen.Mcguinness@delaware.gov](mailto:Kathleen.Mcguinness@delaware.gov).

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<sup>1</sup> An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the referenced schedule(s) present fairly, in all material respects, the information based on established criteria as stated in the audit report.